



May 13, 2026

To whom it may concern:

Company Name: Hoosiers Holding Co., Ltd.
Representative: Eiichi Ogawa, President and Representative
Director, Executive Officer
(Stock Code: 3284 Tokyo Stock Exchange Prime Market)
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Notice Regarding Recognition of Non-Operating Income and Extraordinary Loss in Non-Consolidated Financial Statements

The Company announces that it resolved at a meeting of the Board of Directors held on May 13, 2026 on its non-consolidated financial statements for the fiscal year ended March 31, 2026 and the recognition of non-operating income and extraordinary loss.

1. Detail of non-operating income in the non-consolidated financial statements

Regarding provision for loss on guarantees and provision for loss on business of subsidiaries and associates recognized in relation to our consolidated subsidiary Hoosiers Asset Funding Co., Ltd., as a result of reviewing the estimated loss to be borne, we decided to reverse a portion of the provisions and recognized a reversal of provisions of ¥2,181 million as non-operating income in the non-consolidated financial statements for the fiscal year ended March 31, 2026.

2. Detail of extraordinary loss in the non-consolidated financial statements

Based on the evaluation of the shares of our consolidated subsidiary Hoosiers Asia Pacific Pte. Ltd., which indicated a decline in their underlying value, we recognized an impairment loss of ¥784 million, which was recorded as loss on valuation of shares of subsidiaries and associates under extraordinary losses in the non-consolidated financial statements for the fiscal year ended March 31, 2026.

3. Impact on earnings

As the reversal of provisions and loss on valuation of shares of subsidiaries and associates described above are eliminated in consolidation, they have no impact on the consolidated earnings.

End